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Calendar No.	

AMENDMENT NO.\_\_\_\_\_

Purpose: To amend title 18, United States Code, to prevent discriminatory misconduct against taxpayers by Federal

IN THE SENATE OF THE UNITED STATES-113th Cong., 1st Sess.

officers and employees, and for other purposes.

## S.954

Referred to the Committee on and ordered to be printed	
	Ordered to lie on the table and to be printed
A	MENDMENT intended to be proposed by
Viz	:
1	At the appropriate place, insert the following:
2	SEC TAXPAYER NONDISCRIMINATION & PROTEC-
3	TION ACT OF 2013.
4	(a) Short Title.—This section may be cited as the
4 5	(a) Short Title.—This section may be cited as the "Taxpayer Nondiscrimination & Protection Act of 2013".
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5	"Taxpayer Nondiscrimination & Protection Act of 2013".
5	"Taxpayer Nondiscrimination & Protection Act of 2013".  (b) MISCONDUCT AGAINST TAXPAYERS BY INTERNAL
5 6 7	"Taxpayer Nondiscrimination & Protection Act of 2013".  (b) MISCONDUCT AGAINST TAXPAYERS BY INTERNAL REVENUE SERVICE EMPLOYEES.—

1	"§ 250. Misconduct against taxpayers by Internal Rev-
2	enue Service employees
3	"Whoever being an employee of the Internal Revenue
4	Service, knowingly engages, during the performance of
5	that employee's official duties, in an act or omission de-
6	scribed in section 1203(b) of the Internal Revenue Service
7	Restructuring and Reform Act of 1998 shall be fined
8	under this title or imprisoned not more than 5 years, or
9	both.".
10	(2) Clarification of acts and omission
11	CONSTITUTING MISCONDUCT.—
12	(A) RELEASE OF INFORMATION AND PO-
13	LITICAL VIEWS.—Section 1203(b) of the Inter-
14	nal Revenue Service Restructuring and Reform
15	Act of 1998 (26 U.S.C. 7804 note) is amend-
16	$\operatorname{ed}$ —
17	(i) in paragraph (9), by striking ";
18	and" and inserting a semicolon;
19	(ii) in paragraph (10), by striking the
20	period and inserting a semicolon;
21	(iii) by inserting at the end the fol-
22	lowing:
23	"(11) making decisions regarding enforcement
24	actions or investigations, including decisions regard-
25	ing their relative priority, based on factors related to

1	political or social views, statements, or affiliations of
2	a taxpayer; and
3	"(12) wilfully releasing confidential taxpayer in-
4	formation to members of the public.".
5	(B) First amendment protections.—
6	For purposes of section 1203 of the Internal
7	Revenue Service Restructuring and Reform Act
8	of 1998 and section 250 of title 18, United
9	States Code (as added by this section) the pro-
10	tections and guarantees afforded under the
11	First Amendment of the Constitution of the
12	United States to political speech and political
13	expression shall not fail to be treated as rights
14	under the Constitution of the United States re-
15	ferred to in section 1203(b) of the Internal
16	Revenue Service Restructuring and Reform Act
17	of 1998.
18	(3) CLERICAL AMENDMENT.—The table of sec-
19	tions for chapter 13 of title 18, United States Code,
20	is amended by adding after the item relating to sec-
21	tion 249 the following:

"250. Discriminatory misconduct against taxpayers by Federal officers and employees.".